## WHAT IS CLAIMED IS:

1. An information processing apparatus comprising: record controlling means for controlling a record in which first data identifying a content, second data identifying a first file for storing the content in a first format, and third data identifying a second file for storing the content in a second format are correlated;

specifying means for specifying the content on the basis of the first data;

selecting means for selecting either the first file or the second file in association with the specified content; and

manipulating means for manipulating the first file or the second file on the basis of the second data or the third data in association with either the first file or the second file, whichever has been selected.

- 2. The information processing apparatus according to Claim 1, wherein the manipulating means reproduces the content stored either in the first file or the second file.
- 3. The information processing apparatus according to Claim 2, wherein the selecting means further selects the manipulating means according to the format of either the

first file or the second file, whichever has been selected.

- 4. The information processing apparatus according to Claim 1, wherein the manipulating means transfers either the first file or the second file.
- 5. The information processing apparatus according to Claim 4, wherein the selecting means further selects the manipulating means according to a setting.
- 6. The information processing apparatus according to Claim 1, further comprising generating means for generating the content of the second format on the basis of the first file.
- 7. The information processing apparatus according to Claim 1, further comprising converting means for converting either the first file or the second file into a third file for storing the content in the third format.
- 8. The information processing apparatus according to Claim 1, wherein the manipulating means deletes either the first file or the second file.
  - 9. A information processing method comprising:

a record controlling step for controlling a record in which first data identifying a content, second data identifying a first file for storing the content in a first format, and third data identifying a second file for storing the content in a second format are correlated;

a specifying step for specifying the content on the basis of the first data;

a selecting step for selecting either the first file or the second file in association with the specified content; and

a manipulating step for manipulating the first file or the second file on the basis of the second data or the third data in association with either the first file or the second file, whichever has been selected.

- 10. The information processing method according to Claim 9, wherein the manipulating step reproduces the content stored in either the first file or the second file.
- 11. The information processing method according to Claim 9, wherein the selecting step further selects the manipulating step in accordance with the format of either the first file or the second file, whichever has been selected.

- 12. The information processing method according to Claim 9, wherein the manipulating step transfers either the first file or the second file.
- 13. The information processing method according to Claim 12, wherein the selecting step further selects the manipulating step in accordance with a setting.
- 14. The information processing method according to Claim 9, further comprising a generating step for generating the content in the second format on the basis of the first file.
- 15. The information processing method according to Claim 9, further comprising a converting step for converting either the first file or the second file into a third file for storing the content in the third format.
- 16. The information processing method according to Claim 9, wherein the manipulating step deletes either the first file or the second file.
- 17. A program storing medium in which a computerreadable program has been stored, the program comprising:
  a record controlling step for controlling a record in

which first data identifying a content, second data identifying a first file for storing the content in a first format, and third data identifying a second file for storing the content in a second format are correlated;

a specifying step for specifying the content on the basis of the first data;

a selecting step for selecting either the first file or the second file in association with the specified content; and

a manipulating step for manipulating the first file or the second file on the basis of the second data or the third data in association with either the first file or the second file, whichever has been selected.